

**IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF WEST VIRGINIA**

**CHARLESTON DIVISION**

UNITED STATES OF AMERICA,

Petitioner,

v.

MISC. NO. 2:12-mc-00130

JOHN F. THRELKELD,

Respondent.

**MEMORANDUM OPINION AND ORDER**

Pending before the Court is the Petition of the United States of America to Enforce an Internal Revenue Service Administrative Summons (the “Petition”). (ECF No. 1.) On May 7, 2014, this Court referred this matter—pursuant to the Standing Order entered on May 7, 2014—to United States Magistrate Judge Dwane L. Tinsley for pretrial management and submission of proposed findings and recommendations for disposition (“PF&R”). (ECF No. 19.) Magistrate Judge Tinsley filed his PF&R on January 9, 2015, in which he states the following:

A status conference was conducted in this matter on January 6, 2015. At that time, the parties agreed to the dismissal of [the Petition] (ECF No. 1) due to the filing of a Complaint for Federal Taxes, styled *United States of America v. John F. Threlkeld*, Civil Action No. 2:14-cv-22847, filed in the United States District Court for the Southern District of West Virginia.

(ECF No. 23 at 1.) Magistrate Judge Tinsley then recommends that the Court (1) find that the Petition is now moot, (2) deny the Petition, and (3) dismiss this action from the docket of the Court. (*Id.* at 1–2.)

The Court is not required to review, under a de novo or any other standard, the factual or legal conclusions of the magistrate judge as to those portions of the findings or recommendation to which no objections are addressed. *Thomas v. Arn*, 474 U.S. 140, 150 (1985). Failure to file timely objections constitutes a waiver of de novo review and the Plaintiff's right to appeal this Court's order. 28 U.S.C. § 636(b)(1); *see also Snyder v. Ridenour*, 889 F.2d 1363, 1366 (4th Cir. 1989); *United States v. Schronce*, 727 F.2d 91, 94 (4th Cir. 1984). In addition, this Court need not conduct a de novo review when a party "makes general and conclusory objections that do not direct the Court to a specific error in the magistrate's proposed findings and recommendations." *Orpiano v. Johnson*, 687 F.2d 44, 47 (4th Cir. 1982).

Objections to the PF&R in this case were due by January 26, 2015. (See ECF No. 23 at 2.) To date, no objections have been filed.

Accordingly the Court **ADOPTS** the PF&R, (ECF No. 23), and finds that the Petition is now moot. The Court therefore **DENIES** the Petition **AS MOOT**, (ECF No. 1), **DISMISSES** this case, and **DIRECTS** the Clerk to remove this action from the Court's docket.

**IT IS SO ORDERED.**

The Court **DIRECTS** the Clerk to send a copy of this Order to counsel of record and any unrepresented party.

ENTER: September 10, 2015



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THOMAS E. JOHNSTON  
UNITED STATES DISTRICT JUDGE